THE HON'BLE Ms. JUSTICE G. ROHINI

WRIT PETITION No.8326 OF 2003

ORAL ORDER:

The petitioner herein is a Chartered Accountant by profession. His office is situated in premises bearing Door No.15A, Municipal Complex, Gudivada, Krishna District, which is provided with electrical power connection No.8209. This writ petition is filed seeking a declaration that the action of the respondent-authorities in treating the professional activity of the petitioner as commercial and levying electricity consumption charged under Category II as arbitrary and illegal.

When the matter is taken up for consideration, it is represented by the learned counsel for the petitioner that an identical question has been considered by this Court in **S.V.G. Ratna Gupta v. State of Andhra Pradesh**[1] and it was held that the Office of a Charted Accountant does not attract the provisions of the Andhra Pradesh Shops and Establishment Act. Similar view was expressed by the Karnataka High Court in **Phillipos & Co., v State**[2] as well as the High Court of Madhya Pradesh in **Shiv Narayan v. M.P. Electricity Board**[3].

Having heard the learned counsel for both the parties and having perused the decisions relied upon by the learned counsel for the petitioner, I am of the opinion that the ratio laid down in the above decisions squarely applies to the case on hand.

Accordingly, the writ petition is allowed holding that the Office of the petitioner cannot be treated as a commercial establishment and, accordingly, holding that the respondents cannot charge electricity consumption charges treating the same as commercial establishment. No costs.

(G. ROHINI, J.)

22nd August, 2007.
Issue CC in three days.
Kgr

THE HON'BLE Ms. JUSTICE G. ROHINI

WRIT PETITION No.8326 OF 2003

22nd August, 2007.

Between:

K. Nagabhushanam. .. Petitioner.

And

Assistant Accounts Officer, Electrical Revenue Office,
Southern Power Distribution Company of
Andhra Pradesh Ltd., Gudivada,
Krishna District and another. .. Respondents.

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[1] 1993(2) APLJ 157;

[2] 1990(1) LLJ 227;

[3] AIR 1999 MP 246.